

THIS NOTICE MUST BE FILED AND SERVED ON OR BEFORE APRIL 16, 2019

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

2019 MAR 22 PM 4:25

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO *et al.*,

Debtors.

CLERK'S OFFICE
U.S. DISTRICT COURT
SAN JUAN, P.R.

PROMESA
Title III

Case No. 17-BK-3283 (LTS)

(Jointly Administered)

**NOTICE OF PARTICIPATION IN OMNIBUS OBJECTION
TO CLAIMS FILED OR ASSERTED BY HOLDERS OF CERTAIN
COMMONWEALTH GENERAL OBLIGATION BONDS**

This Notice of Participation must be served and filed no later than April 16, 2019 in accordance with the instructions set forth at the end of this document.

The party identified below ("Participant") hereby advises the Objectors that it intends to participate in the litigation of the *Omnibus Objection of the Financial Oversight and Management Board, Acting Through its Special Claims Committee, and the Official Committee of Unsecured Creditors, Pursuant to Bankruptcy Code Section 502 and Bankruptcy Rule 3007, to Claims Filed or Asserted by Holders of Certain Commonwealth General Obligation Bonds*, dated January 14, 2019 [Docket No. 4784] (the "Objection"), which asserts that all claims that have been or may be asserted against the Commonwealth of Puerto Rico on account of general obligation bonds issued by the Commonwealth in or after 2012 (the "Challenged GO Bonds") are invalid.

To ensure full participation rights in the litigation of the Objection, Participant provides all of the information requested in items 1 through 3 below:

1. Participant's contact information, including email address, and that of its counsel, if any:

Participant Name and Contact Information

Noreen Wisniewski-Rubio, Plan Kuegh

Participant Name

Noreen Wisniewski-Rubio, Trustee

Contact Person (if Participant is not an individual)

noreen@nwr-law.com

Email Address

Counsel Contact Information (if any)

N/A

Firm Name (if applicable)

Contact Person

Email Address

Address line 1
PMB 136 / 400 Calle Jon Culef
Address line 2
San Juan, PR 00918
City, State Zip Code
USA
Country

Address line 1

Address line 2

City, State Zip Code

Country

2. Participant advises that it (choose one of the following by marking "X" in the appropriate space):

_____ intends to support the relief requested in the Objection (i.e., Participant believes the Court should find that the Challenged GO Bonds are invalid); or

X intends to oppose the relief requested in the Objection (i.e., Participant believes that the Court should find that the Challenged GO Bonds are valid)

3. If Participant is not a holder of a Challenged GO Bond, it can skip to the end of this Notice and sign. If Participant is a holder of one or more Challenged GO Bonds, Participant must respond to the following paragraphs (a) and (b) to the best of Participant's knowledge.

- (a) Provide the CUSIP Numbers of all Challenged GO Bonds held by Participant:

Security Identifier: 81101 and 81103

- (b) Did Participant purchase any of its Challenged GO Bonds in whole or in part on the secondary market? YES or NO (please circle one). UNKNOWN

By:

Noreen Wisnitch-Rentis
Signature

See Attached

Noreen Wisnitch-Rentis
Print Name

Trustee of Keogh Plan
Title (if Participant is not an individual)

3-19-19
Date

Instructions for Serving and Filing Notice of Participation: This Notice of Participation must be (i) served by email on the Notice Parties set forth in paragraph 8 of the Objection Procedures and (ii) filed electronically with the District Court pursuant to its Electronic Case Filing procedures. If the Participant is not represented by counsel, the Participant may file a paper copy of this Notice of Participation with the District Court by delivering such Notice of Participation by mail or by hand addressed to: The Clerk of the United States District Court for the District of Puerto, Room 150 Federal Building, 150 Carlos Chardon Avenue, San Juan, PR 00918-1767.

SECURITIES

207 Ponce de Leon Ave., 4th Floor, San Juan, PR 00917-1010 (787) 759-1830

April 1, 2018 - April 30, 2018
NOREEN WISCOVITCH TTEE

Portfolio Holdings (continued)

| Date Acquired | Quantity | Unit Cost | Cost Basis | Market Price | Market Value | Unrealized Gain/Loss | Estimated Annual Income | Estimated Yield |
|---|-----------|-----------|-------------|-------------------------------|--------------|----------------------|-------------------------|-----------------|
| MUTUAL FUNDS 99.00% of Portfolio | | | | | | | | |
| FIRST PUERTO RICO TAX EXEMPT TARGET | | | | Security Identifier: 30000001 | | | | |
| MAT FD IV INC COM CASH DIV | | | | | | | | |
| ISIN#PR3361ND011 | | | | | | | | |
| Closed End Fund | | | | | | | | |
| Dividend Option: Cash; Capital Gains Option: Cash | | | | | | | | |
| *Security Disposition Method: First In First Out | | | | | | | | |
| 03/21/12* | 4,065.000 | 9.8410 | 40,003.60 | 1.6100 | 6,544.65 | -33,458.95 | | |
| FIRST PUERTO RICO TAX ADVANTAGED | | | | Security Identifier: 30000003 | | | | |
| TARGET MAT FD II INC COM | | | | | | | | |
| Closed End Fund | | | | | | | | |
| Dividend Option: Cash; Capital Gains Option: Cash | | | | | | | | |
| *Security Disposition Method: First In First Out | | | | | | | | |
| 09/10/12* | 3,910.000 | 9.5410 | 37,305.40 | 6.0800 | 23,772.80 | -13,532.60 | | |
| 04/22/13* | 1,885.000 | 9.6020 | 16,180.00 | 6.0800 | 10,244.80 | -5,935.20 | | |
| Total Noncovered | 5,595.000 | | \$53,485.40 | | \$34,017.60 | \$-19,467.80 | | |
| Total | 5,595.000 | | \$53,485.40 | | \$34,017.60 | \$-19,467.80 | \$0.00 | |
| TOTAL MUTUAL FUNDS | | | \$53,485.40 | | \$34,017.60 | \$-19,467.80 | \$0.00 | |
| TOTAL PORTFOLIO HOLDINGS | | | \$93,872.83 | | \$40,946.08 | \$-52,926.75 | \$0.00 | \$4.72 |

Noncovered under the cost basis rules as defined below.

Depending on the account ownership structure of the account, Pershing LLC's tax reporting as agreed to in the fully disclosed clearing agreement between Pershing and your introducing broker. If the IRS no longer relies through Pershing, Pershing will distribute assets to you or the Custodian/Trustee noted in the registration.

Generally, securities acquired before 2011 in retirement accounts or held by Non-U.S. entities are not subject to the cost basis reporting rules set forth in the Internal Revenue Code of 1986, as amended by the Emergency Economic Stabilization Act of 2008, and are marked as "noncovered." Securities marked as "covered" were identified as securities potentially subject to the cost basis reporting rules and may be reported to the IRS on Form 1099-B for the applicable tax year in which the securities are disposed.

Note: While even with a date of acquisition, we cannot always determine the taxability of an account, we may mark the account as "noncovered." However, if the account does not receive a 1099-B, the cost basis will not be reported to the IRS.